

**REMARKS**

In response to the pending Office Action, claims 1 and 6-11 are amended. The amendment to claim 1 is supported by, at a minimum, the specification at page 7, line 26 to page 8, line 10. Claims 6-11 are amended merely to clarify their dependency from claim 1. No new matter has been added. Claims 1-14 are pending. Claim 1 is an independent claim.

**FIG. 5 was objected to** because only that which is old is illustrated, and therefore a legend such as "Prior Art" is required. Applicants submit that this objection has been overcome by the attached replacement sheet.

**Page 5 of the drawings (sheet 5/5) was objected to** because it is merely a parts list. Applicants submit that this objection has been overcome by deleting page 5 (sheet 5/5).

**The Specification was objected to for informalities.** Applicants submit that this objection has been overcome by the foregoing amendments to the title, and to the paragraph beginning at page 10, line 21.

**Claims 1, 3, and 6-12 were rejected under 35 U.S.C. § 103(a)** as allegedly being unpatentable over Matsumoto (JP H1-159487) in view of Ishigaki (USP 6,740,202). Applicants respectfully traverse.

**Claim 2 was rejected under § 103(a)** as allegedly being unpatentable over Matsumoto, Ishigaki, and Horie (JP 62133067). Applicants respectfully traverse.

**Claims 4 and 5 were rejected under § 103(a)** as allegedly being unpatentable over Matsumoto and Thelen (USP 3,185,020). Applicants respectfully traverse.

**Claims 13 and 14 were rejected under § 103(a)** as allegedly being unpatentable over Matsumoto and Konishi (USP 7,020,302). Applicants respectfully traverse.

Amended independent claim 1 recites, in part:

**wherein the second diaphragm has a front coating material on a front surface and a back coating material on a back surface, and the front coating material is different from the back coating material.**

In order to establish *prima facie* obviousness under 35 U.S.C. § 103(a), all the claim limitations must be taught or suggested by the prior art. Further, “rejections on obviousness grounds cannot be sustained by mere conclusory statements; instead, there must be some articulated reasoning with some rational underpinning to support the legal conclusion of obviousness.” *In re Kahn*, 441 F. 3d 977, 988 (Fed. Cir. 2006). At a minimum, the cited prior art references do not disclose (expressly or inherently) or suggest the above recited highlighted (bolded) element regarding a front coating material and a different back coating material on the second diaphragm.

The Office Action, at pages 3 and 4, asserts that all of the elements of claim 1 are allegedly disclosed by the combination of Matsumoto and Ishigaki.

However, Matsumoto, at Abstract, merely states “a cover formed of a transparent, or opaque, acrylic resin plate is disposed between said illumination plate and a speaker in a manner covering said illumination plate, which cover being provided with a hole portion for preventing a rolling vibration in said passive diaphragm caused by a sound pressure distribution of said speaker.”

Thus, Matsumoto does not teach or suggest “**the second diaphragm has a front coating material on a front surface and a back coating material on a back surface, and the front coating material is different from the back coating material,**” as recited by claim 1.

Further, Ishigaki, at column 2, lines 16-21, merely states “[a]ccording to the first aspect, the covering of the surface of the fiber-type material, which is a base material of the speaker diaphragm, with a ceramic film causes the speaker diaphragm to be incombustible or flame-

retardant. This prevents the speaker from bursting into flames as a result of the diaphragm catching fire.”

Hence, Ishigaki does not teach or suggest “**the second diaphragm has a front coating material on a front surface and a back coating material on a back surface, and the front coating material is different from the back coating material,**” as recited by claim 1.

Applicants submit that the other cited prior art references do not remedy the deficiencies of Matsumoto and Ishigaki.

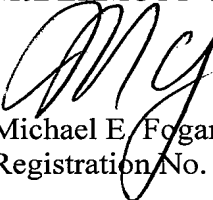
Thus, at a minimum, the combination of Matsumoto and Ishigaki fails to teach or suggest the forgoing element, and therefore claim 1 is allowable over the cited art.

Thus, as independent claim 1 is allowable for the reasons set forth above, it is respectfully submitted that dependent claims 2-14 are allowable for at least the same reasons as their respective base claim.

To the extent necessary, a petition for an extension of time under 37 C.F.R. 1.136 is hereby made. Please charge any shortage in fees due in connection with the filing of this paper, including extension of time fees, to Deposit Account 500417 and please credit any excess fees to such deposit account.

Respectfully submitted,

McDERMOTT WILL & EMERY LLP

  
Michael E. Fogarty  
Registration No. 36,139

600 13<sup>th</sup> Street, N.W.  
Washington, DC 20005-3096  
Phone: 202.756.8000 MEF/DAB/EG:cac  
Facsimile: 202.756.8087  
Date: June 17, 2008

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as our correspondence address.**